

EXHIBIT 28

**IN THE U.S. DISTRICT COURT FOR MARYLAND,
SOUTHERN DIVISION**

BEYOND SYSTEMS, INC.)
Plaintiff)
)
v.) Case No.PJM 08 cv 0921
)
WORLD AVENUE USA, LLC, et al.)
Defendants)
)

DECLARATION OF MICHAEL BRANT

I, MICHAEL BRANT, hereby declare as follows:

1. My name is Michael Brant. I am over eighteen (18) years of age. The facts set forth in this Declaration reside within my personal knowledge.
2. I am currently employed as the Chief Financial Officer of Selling Source, LLC. My immediate prior employer was Defendant World Avenue Holdings, LLC, which is the parent entity to the Defendant World Avenue USA, LLC in this case. I have knowledge of NiuTech, LLC and World Avenue Holdings, LLC since joining NiuTech, LLC in 2006.
3. By making this Declaration, I do not intend to waive the attorney-client privilege, work product protection, or other protections on behalf of any company.
4. I have recollection of two investigations by the Florida and Texas Attorney Generals. At the time of the two investigations, my recollection of the collective intention was to cooperate with the investigations and resolve the matters as quickly as reasonably possible, without calling into question the naming of the parties named in the investigations.

I hereby declare under penalty of perjury of the laws of the United States of America that
the foregoing is true and correct.

November 22, 2010.


MICHAEL BRANT